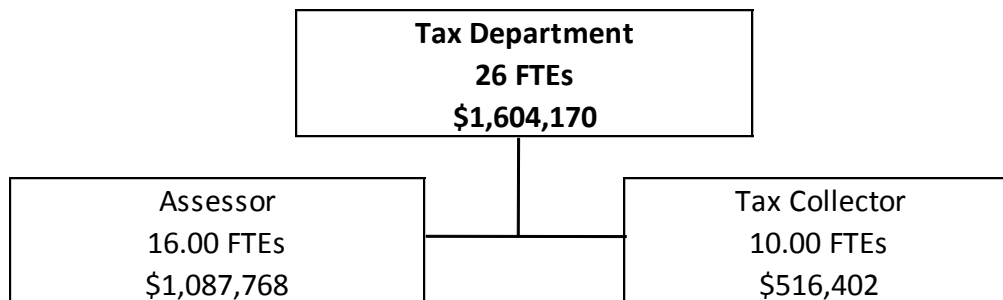


Catawba County Government



Tax Department

					Summary
	2006/07 Actual	2007/08 Current	2008/09 Requested	2008/09 Approved	Percent Change
Revenues					
Property Tax	65,117,658	75,407,381	78,628,663	78,738,663	4%
Charges & Fees	231,573	228,160	233,675	233,675	2%
Contribution to General Fund	(64,875,739)	(75,109,881)	(78,319,111)	(78,429,111)	4%
General Fund	928,157	1,030,467	1,060,943	1,060,943	3%
Total	\$1,401,649	\$1,556,127	\$1,604,170	\$1,604,170	3%
Expenses					
Personal Services	\$1,134,081	\$1,198,927	\$1,248,030	\$1,248,030	4%
Supplies & Operations	267,568	337,200	336,140	336,140	0%
Tax Refunds	0	20,000	20,000	20,000	0%
Capital	0	0	0	0	0%
Total	\$1,401,649	\$1,556,127	\$1,604,170	\$1,604,170	3%
Expenses by Division					
Assessor	\$947,466	\$1,057,517	\$1,087,768	\$1,087,768	3%
Collections	454,183	498,610	516,402	516,402	4%
Total	\$1,401,649	\$1,556,127	\$1,604,170	\$1,604,170	3%
Employees					
Permanent	25.00	25.00	26.00	26.00	4%
Hourly	0.00	0.00	0.00	0.00	0%
Total	25.00	25.00	26.00	26.00	4%

Budget Highlights

The budget includes the addition of a Delinquent Tax Collection Clerk. Catawba County Delinquent Collectors are handling between 7800 to 30,000 more parcels than those handled by staff in other similarly sized counties. Adding this position will enable staff to pursue delinquent tax bills under \$250 which equaled \$550,000 in 2007. If just 20% of these delinquencies are collected it would generate an additional \$110,000 in tax revenue which will more than pay for the position.

Performance Measurement

Fiscal Year 2008/09

Outcomes for the Tax Department continue to focus on the following maintaining a tax collection rate that is among the top 10% of all counties. An outcome has been added in connection with the new Delinquent Tax Collection Clerk to collect a minimum of 25% of delinquent bills under \$250 by June 20, 2009. Depending upon the levy, this would generate approximately \$140,000 in additional revenue and will be monitored by running monthly and fiscal year end reports.

Fiscal Year 2007/08

At midyear the collection rate was 97.26% which was .10% higher than it was at midyear the prior year. The Assessor's Division mailed all real and personal property tax bills by July 27, 2007. Most current ownership information of real property continued to be available to citizens by processing 90% of deed transfers within five business days of receipt from the Register of Deeds. Staff continued to respond to all inquiries within 24 hours and resolve them within 5 business days.

Fiscal Year 2006/07

The Tax Department continues to maintain an excellent collection rate as evidenced by achievement of a year-end tax collection rate of 98.04% for real and personal property and a 95.83% collection rate on Motor Vehicle taxes. Prior 10 year delinquent account collections were reduced by 35.72%, far exceeding the department's goal of 25%.

ASSESSOR

Statement of Purpose

Ensure all real and personal property is listed annually to the owner of record as of January 1st of each year and all licensed motor vehicles are billed by the fourth month following the renewal month, as mandated by the General Statutes of North Carolina.

Outcomes

1. To ensure citizens receive prompt notification of taxes owed:
 - a. Prepare and mail all real and personal property tax bills no later than September 1st, the date in which they lawfully become due and payable.
 - b. Prepare and mail each month's motor vehicle tax bills at least fifteen (15) days prior to the first day of the month the bill is due.Both of these outcomes are measured by the postmark date recorded at each mailing.
2. Provide quality customer service by responding to all taxpayer inquiries within 24 hours of receipt and resolving outstanding issues within five (5) working days as evidenced by call logs or other written documentation.
3. Provide most current ownership information of real property to citizens by processing 90% of deed transfers within five business days of receipt from the Register of Deeds. There are typically a small number that necessarily take longer due to problems or issues discovered where staff must contact the closing attorney, etc. This is measured by comparing receipt dates of transfers with data entry dates on Land Records software.
4. Ensure that all new construction is listed, appraised, and recorded in time for billing no later than September 1, 2008. This provides for equitable distribution of the tax burden on our citizens by assuring that each pays their fair share based upon the value of their property. This is accomplished by constant monitoring of outstanding new construction and flexible distribution of workload to appraisal staff as needed.
5. Follow Leadership Development Program Action Plans for each participant to help insure continuity in department as staff now serving in leadership positions retire.

TAX COLLECTOR

Statement of Purpose

To collect and account for all current, as well as delinquent, County and City Ad Valorem taxes charged to the Tax Collector; all County privilege licenses; issue all mobile home moving permits; collect all County street assessments; and collect all fees related to garnishment, attachment, levy, judgment, and returned checks as provided by North Carolina law.

Outcomes

1. Achieve a year-end tax collection rate within the top 10% of all counties in North Carolina as evidenced by yearly statistics issued by the North Carolina Department of Revenue. To accomplish this goal, staff will:
 - a. Utilize all lawful measures to collect delinquent taxes, including attachments, garnishments, foreclosure, etc.
 - b. Prepare monthly status reports to track collections as compared to prior years.
 - c. As much as feasible, strive to assign job responsibilities so that delinquent collection staff can spend as much of their time working delinquent accounts as possible.
 - d. With the capability of working delinquent accounts under \$250 due to the addition of a new Delinquent Collection position, collect a minimum of 25% of these smaller accounts by June 20, 2009. Depending upon the levy, this would generate approximately \$140,000 in additional revenue and will be monitored by running monthly and fiscal year end reports.
2. Collect 50% of prior 10 years' delinquent taxes during Fiscal Year 2008/09. Statutorily, we may only collect taxes that are 10 years or less delinquent, so it is important to continue all lawful measures to collect these accounts before that time expires.
3. Provide quality customer service by responding to all taxpayer inquiries within 24 hours of receipt and resolving outstanding issues within five (5) business days as evidenced by call logs or other written documentation.
4. Follow Leadership Development Program Action Plans for each participant to help insure continuity in department as staff now serving in leadership positions retire.